



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MAHAN RALPH D & MAHAN GEORGIA TRUSTEE

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 108858-954

PROPERTY LOCATION: 16808 SE McGillivray Blvd
Vancouver, WA 98683

PETITION: 158

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 541,000	\$	541,000
Improvements	\$ 1,894,040	\$	1,894,040
Personal property			
ASSESSED VALUE	\$ 2,435,040	BOE VALUE	\$ 2,435,040

Date of hearing: February 1, 2022

Recording ID# MAHAN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

Greg Peterson (Assessor's Representative)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a KinderCare daycare facility with 11,600 square feet, built in 1999 and located on 0.69 acres.

The appellant's representative stated that as of January 1, 2021 people were not buying daycares because of the Covid-19 pandemic. The closures and uncertainty for the future inhibits sales and valuation. The sales comparison indicates a value of \$111.16 per square foot or \$1,289,431. The cost analysis indicates a value of \$135.07 per square foot or \$1,566,863. The sales indicate a land value of \$409,153 or \$13.61 per square foot. The appellant submitted seven comparable sales [#162441-000 sold for \$485,000 in June 2021; #167678-000 sold for \$715,000 in February 2019; #108141-050 sold for \$600,000 in January 2021; #986043-013 sold for \$2,075,000 in December 2020; #195261-000 sold for \$1,150,000 in November 2020; #986041-898 sold for \$360,000 in November 2020; and #071529-000 sold for \$420,000 in January 2020].

The appellant requested a value of \$1,253,000 which was updated to \$1,289,431 in the additional evidence submitted.

The Assessor's representative stated that Covid-19 was considered in the valuation of properties. A 5% negative adjustment was applied to daycares, after survey data was collected from across the county. The two sales submitted by the appellant are not arms-length sales. The first sale was in response to a death and sold for \$305,000, then sold again for \$485,000 on the same day. The sale on Park Crest sold to the Educational Service District 112, which had been the tenant since 2017. That property had been on the market with no successful sales up until it was rented and later sold to the tenant without market exposure at that time. The premium location of the subject and above average quality of the building were considered in the capitalization rate. Three rental comparables were considered and indicated an income value of \$18.20-\$26 per square foot. An income value of just under \$20 was used for the subject. The comparable sales collected indicate a value of \$204-\$376 per square foot. A value of \$220 was applied for the sales approach of the subject. The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, and comparable sales data for land, income capitalization, and facilities.

The Board is unable to determine the negative effect of COVID-19. The Assessor's value is well supported, provides a 5% negative effect of COVID-19 and supports the assessed value of \$2,435,040.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

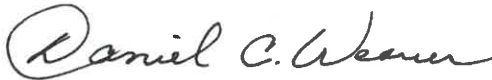
DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$2,435,040 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KCP RE LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 114331-012

PROPERTY LOCATION: 400 SE 120th Ave
Vancouver, WA 98683

PETITION: 159

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 349,600	\$	349,600
Improvements	\$ 615,505	\$	615,505
Personal property			
ASSESSED VALUE	\$ 965,105	BOE VALUE	\$ 965,105

Date of hearing: February 1, 2022

Recording ID# KCPA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

Greg Peterson (Assessor's Representative)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a KinderCare daycare facility with 4,900 square feet, built in 1983 and located on 0.57 acres.

The appellant's representative stated that as of January 1, 2021 people were not buying daycares because of the Covid-19 pandemic. The closures and uncertainty for the future inhibits sales and valuation. The sales comparison indicates a value of \$104.29 per square foot or \$511,000. The cost analysis indicates a value of \$132.44 per square foot or \$648,954. The sales indicate a land value of \$239,909 or \$9.66 per square foot. The appellant submitted seven comparable sales [#162441-000 sold for \$485,000 in June 2021; #167678-000 sold for \$715,000 in February 2019; #195261-000 sold for \$1,150,000 in November 2020; #986037-912 sold for \$1,200,000 in September 2020; #158589-000 sold for \$1,778,010 in March 2020; #182215-000 sold for \$900,000 in February 2020; and #071529-000 sold for \$420,000 in January 2020]. The appellant elected to withdraw their cost approach evidence in their hearing testimony.

The appellant requested a value of \$499,000 which was updated to \$511,000 in the additional evidence submitted.

The Assessor's representative stated that the subject does not have the typical reduction for Covid, as the property was in active revaluation. The current valuation is the reappraised value, less 5%. Sales #1 and #2 are not in a comparable location to the subject parcel. A daycare would not be allowed in that zoning. Sale #4 is also not in a comparable area and is out by the fairgrounds. Sale #5 is in old town Washougal and is not representative of the subject. The subject is off of Mill Plain and Chkalov, which is a much more desirable daycare location. The Assessor's Office arrived at the 5% reduction after surveying businesses, identifying effects of Covid-19 on business, and attributing reasonable reductions based on property type. The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, and comparable sales data for land, income capitalization, and facilities.

The Board is unable to determine the negative effect of COVID-19. The Assessor's value is well supported, provides a 5% negative effect of COVID-19 and supports the assessed value of \$965,105.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$965,105 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: T N B LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 114728-982

PROPERTY LOCATION: 622 SE 117th Ave
Vancouver, WA 98683

PETITION: 160

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 432,800	\$	432,800
Improvements	\$ 749,000	\$	749,000
Personal property			
ASSESSED VALUE	\$ 1,181,800	BOE VALUE	\$ 1,181,800

Date of hearing: February 1, 2022

Recording ID# TNB

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

Greg Peterson (Assessor's Representative)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a KinderCare daycare facility with 6,016 square feet, built in 1984 and located on 0.69 acres.

The appellant's representative stated that as of January 1, 2021 people were not buying daycares because of the Covid-19 pandemic. The closures and uncertainty for the future inhibits sales and valuation. The sales comparison indicates a value of \$104.57 per square foot or \$627,448. The cost analysis indicates a value of \$111.62 per square foot or \$669,697. The sales indicate a land value of \$289,746 or \$9.64 per square foot. The appellant submitted seven comparable sales [#162441-000 sold for \$485,000 in June 2021; #167678-000 sold for \$715,000 in February 2019; #195261-000 sold for \$1,150,000 in November 2020; #986037-912 sold for \$1,200,000 in September 2020; #158589-000 sold for \$1,778,010 in March 2020; #182215-000 sold for \$900,000 in February 2020; and #071529-000 sold for \$420,000 in January 2020].

The appellant requested a value of \$611,000 which was updated to \$627,448 in the additional evidence submitted.

The Assessor's representative stated that Covid-19 was considered in the valuation of properties. A 5% negative adjustment was applied to daycares, after survey data was collected from across the county. The sales submitted by the appellant include non-arms-length transactions. The location of the subject, quality of the building, and comparable rental income were considered in evaluating the property. The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, and comparable sales data for land, income capitalization, and facilities.

The Board is unable to determine the negative effect of COVID-19. The Assessor's value is well supported, provides a 5% negative effect of COVID-19 and supports the assessed value of \$1,181,800.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued


DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,181,800 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PREEDY KNOWLEDGE LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 121833-000

PROPERTY LOCATION: 2907 SE 162nd Ave
Vancouver, WA 98683

PETITION: 161

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 732,500	\$	732,500
Improvements	\$ 2,025,255	\$	2,025,255
Personal property			
ASSESSED VALUE	\$ 2,757,755	BOE VALUE	\$ 2,757,755

Date of hearing: February 1, 2022

Recording ID# PREEDY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

Greg Peterson (Assessor's Representative)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a KinderCare daycare facility with 13,402 square feet, built in 2000 and located on 1.14 acres.

The appellant's representative stated that as of January 1, 2021 people were not buying daycares because of the Covid-19 pandemic. The closures and uncertainty for the future inhibits sales and valuation. There was very little on the market, which could have negative implications for daycares. As this is a slightly larger property, a capitalization rate of 8-9% was used. The sales comparison indicates a value of \$111.30 per square foot or \$1,491,668. The cost analysis indicates a value of \$138.84 per square foot or \$1,860,747. The sales indicate a land value of \$474,572 or \$9.56 per square foot. The appellant submitted seven comparable sales [#162441-000 sold for \$485,000 in June 2021; #167678-000 sold for \$715,000 in February 2019; #195261-000 sold for \$1,150,000 in November 2020; #986037-912 sold for \$1,200,000 in September 2020; #158589-000 sold for \$1,778,010 in March 2020; #182215-000 sold for \$900,000 in February 2020; and #071529-000 sold for \$420,000 in January 2020].

The appellant requested a value of \$1,421,000 which was updated to \$1,491,668 in the additional evidence submitted.

The Assessor's representative stated that Covid-19 was considered in the valuation of properties. A 5% negative adjustment was applied to daycares, after survey data was collected from across the county. The market is not being overwhelmed with properties, like we had seen in the market crash. This could indicate that potential sellers are holding, believing Covid is coming to an end. The sales submitted by the appellant include non-arms-length transactions. The location of the subject, quality of the building, and comparable rental income were considered in evaluating the property. The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, and comparable sales data for land, income capitalization, and facilities.

The Board is unable to determine the negative effect of COVID-19. The Assessor's value is well supported, provides a 5% negative effect of COVID-19 and supports the assessed value of \$2,757,755.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$2,757,755 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HIDDEN OLIVER M & HIDDEN DONNA C

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 144495-005

PROPERTY LOCATION: 7920 NE Saint Johns Rd
Vancouver, WA 98665

PETITION: 162

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 196,000	\$	196,000
Improvements	\$ 318,300	\$	318,300
Personal property			
ASSESSED VALUE	\$ 514,300	BOE VALUE	\$ 514,300

Date of hearing: February 1, 2022

Recording ID# HIDDEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial equipment rental facility with 9,600 square feet located on 0.9 acres. The subject building includes an additional 200 square feet of covered area.

The appellant's representative stated that the property is essentially a warehouse, though some areas of the building may be used as makeshift retail space. It maintains the bones of a 1983 structure. Most equipment is stored outside. The cost analysis indicates a value of \$25.81 per square foot or \$247,818. The sales indicate a land value of \$112,017 or \$2.86 per square foot. The appellant submitted seven comparable sales [#192811-000 sold for \$950,000 in November 2021; #216957-000 sold for \$275,000 in October 2021; #155753-000 sold for \$450,000 in July 2021; #117070-000 sold for \$345,000 in December 2020; #117460-000 sold for \$820,000 in December 2020; #149166-000 sold for \$160,000 in January 2020; and #194406-000 sold for \$580,000 in October 2019].

The appellant requested a value of \$266,000 which was updated to \$247,818 in the additional evidence submitted.

The evidence provided by the appellant was not compelling enough to overcome the presumption of correctness of the Assessor.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$514,300 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BUTY LIMITED PARTNERSHIP 50% INT

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 148366-000

PROPERTY LOCATION: 7114 NE Hazel Dell Ave
Vancouver, WA 98665

PETITION: 163

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 333,400	\$	333,400
Improvements	\$ 1,207,690	\$	1,207,690
Personal property			
ASSESSED VALUE	\$ 1,541,090	BOE VALUE	\$ 1,541,090

Date of hearing: February 1, 2022

Recording ID# BUTY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

Greg Peterson (Assessor's Representative)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a KinderCare daycare facility with 7,350 square feet, built in 1985 and located on 0.81 acres.

The appellant's representative stated that as of January 1, 2021 people were not buying daycares because of the Covid-19 pandemic. The closures and uncertainty for the future inhibits sales and valuation. The sales comparison indicates a value of \$104.81 per square foot or \$770,368. The cost analysis indicates a value of \$108.73 per square foot or \$799,175. The sales indicate a land value of \$339,360 or \$9.62 per square foot. The appellant submitted seven comparable sales [#162441-000 sold for \$485,000 in June 2021; #167678-000 sold for \$715,000 in February 2019; #195261-000 sold for \$1,150,000 in November 2020; #986037-912 sold for \$1,200,000 in September 2020; #158589-000 sold for \$1,778,010 in March 2020; #182215-000 sold for \$900,000 in February 2020; and #071529-000 sold for \$420,000 in January 2020].

The appellant requested a value of \$793,000 which was updated to \$770,368 in the additional evidence submitted.

The Assessor's representative stated that Covid-19 was considered in the valuation of properties. A 5% negative adjustment was applied to daycares, after survey data was collected from across the county. The sales submitted by the appellant include non-arms-length transactions. The location of the subject, quality of the building, and comparable rental income were considered in evaluating the property. The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, and comparable sales data for land, income capitalization, and facilities.

The Board is unable to determine the negative effect of COVID-19. The Assessor's value is well supported, provides a 5% negative effect of COVID-19 and supports the assessed value of \$1,541,090.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,541,090 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KCP RE LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 154906-040

PROPERTY LOCATION: 7715 NE 119th PL
Vancouver, WA 98682

PETITION: 164

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 504,700	\$	504,700
Improvements	\$ 1,504,930	\$	1,504,930
Personal property			
ASSESSED VALUE	\$ 2,009,630	BOE VALUE	\$ 2,009,630

Date of hearing: February 1, 2022

Recording ID# KCPB

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

Greg Peterson (Assessor's Representative)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a KinderCare daycare facility with 10,164 square feet, built in 2001 and located on 1.31 acres.

The appellant's representative stated that as of January 1, 2021 people were not buying daycares because of the Covid-19 pandemic. The closures and uncertainty for the future inhibits sales and valuation. The sales comparison indicates a value of \$112.49 per square foot or \$1,143,308. The cost analysis indicates a value of \$140.16 per square foot or \$1,424,603. The sales indicate a land value of \$313,617 or \$5.50 per square foot. The appellant submitted seven comparable sales [#162441-000 sold for \$485,000 in June 2021; #167678-000 sold for \$715,000 in February 2019; #198088-000 sold for \$650,000 in May 2021; #149166-000 sold for \$160,000 in January 2020; #158636-000 sold for \$1,289,000 in December 2019; #144736-000 sold for \$165,000 in August 2019; and #159145-005 sold for \$434,500 in August 2019].

The appellant requested a value of \$1,035,000 which was updated to \$1,143,308 in the additional evidence submitted.

The Assessor's representative stated that Covid-19 was considered in the valuation of properties. A 5% negative adjustment was applied to daycares, after survey data was collected from across the county. The sales submitted by the appellant include non-arms-length transactions. The location of the subject, quality of the building, and comparable rental income were considered in evaluating the property. The value requested, based on the sales submitted, does not represent a clear indication of market value. The cap rate is difficult to identify, but the sales are not valid. The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, and comparable sales data for land, income capitalization, and facilities.

The Board is unable to determine the negative effect of COVID-19. The Assessor's value is well supported, provides a 5% negative effect of COVID-19 and supports the assessed value of \$2,009,630.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$2,009,630 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VANCOM1 LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 186579-005

PROPERTY LOCATION: 13315 NE 12th Ave
Vancouver, WA 98685

PETITION: 165

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 705,000	\$	705,000
Improvements	\$ 1,677,600	\$	1,677,600
Personal property			
ASSESSED VALUE	\$ 2,382,600	BOE VALUE	\$ 2,382,600

Date of hearing: February 1, 2022

Recording ID#: VANCOM

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

Greg Peterson (Assessor's Representative)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a KinderCare daycare facility with 10,135 square feet, built in 2001 and located on 1.36 acres. The subject structure includes an additional 278 square feet of covered patio space.

The appellant's representative stated that as of January 1, 2021 people were not buying daycares because of the Covid-19 pandemic. The closures and uncertainty for the future inhibits sales and valuation. The cost analysis indicates a value of \$141.41 per square foot or \$1,433,184. The sales indicate a land value of \$325,268 or \$5.49 per square foot. The appellant submitted five comparable sales [#198088-000 sold for \$650,000 in May 2021; #149166-000 sold for \$160,000 in January 2020; #158636-000 sold for \$1,289,000 in December 2019; #144736-000 sold for \$165,000 in August 2019; and #159145-005 sold for \$434,500 in August 2019].

The appellant requested a value of \$1,230,000 which was updated to \$1,433,184 in the additional evidence submitted.

The Assessor's representative stated that Covid-19 was considered in the valuation of properties. A 5% negative adjustment was applied to daycares, after survey data was collected from across the county. The sales submitted by the appellant include non-arms-length transactions. The location of the subject, quality of the building, and comparable rental income were considered in evaluating the property. The value requested, based on the sales submitted, does not represent a clear indication of market value. The cap rate is difficult to identify, but the sales are not valid. The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, and comparable sales data for land, income capitalization, and facilities.

The Board is unable to determine the negative effect of COVID-19. The Assessor's value is well supported, provides a 5% negative effect of COVID-19 and supports the assessed value of \$2,382,600.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$2,382,600 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COLUMBIA TECH CENTER LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 176630-005

PROPERTY LOCATION: 130 SE 192nd Ave
Vancouver, WA 98683

PETITION: 184

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION	
		(BOE) VALUE	
ASSESSED VALUE			
Land	\$ 1,085,100	\$	1,085,100
Improvements	\$ 1,399,600	\$	1,399,600
Personal property			
ASSESSED VALUE	\$ 2,484,700	BOE VALUE	\$ 2,484,700

Date of hearing: February 1, 2022

Recording ID# COLUMBIA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

Lonnie Dawkins (Assessor's Representative)

Greg Peterson (Assessor's Spectator)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a PetSmart retail store with 18,868 square feet, built in 2006 and located on 2.1 acres. The subject structure includes an additional 300 square feet of covered entrance space.

The appellant's representative stated that comparable sales were selected for similar year built and within a similar square footage of the subject property. These properties sold for roughly \$108-\$119 per square foot. The market sales are the best indication of the subject's value. The sales comparison indicates a value of \$113.94 per square foot or \$2,149,820. The cost analysis indicates a value of \$106.26 per square foot or \$2,004,834. The sales indicate a land value of \$792,776 or \$8.66 per square foot. The appellant submitted nine comparable sales [#145773-000 sold for \$1,838,351 in June 2021; #030167-010 sold for \$1,600,000 in April 2020; #164563-000 sold for \$602,500 in December 2019; #164563-000 sold for \$602,500 in December 2019; #157535-000 sold for \$2,255,000 in August 2018; #986037-912 sold for \$1,200,000 in September 2020; #158589-000 sold for \$1,778,010 in March 2020; #182215-000 sold for \$900,000 in February 2020; and #071529-000 sold for \$420,000 in January 2020].

The appellant requested a value of \$1,289,000 which was updated to \$2,004,834 in the additional evidence submitted, and further updated to \$2,149,820 at the hearing.

The Assessor's representative stated that the store is anchored by Home Depot, Walmart, and Costco. It is one of the fastest growing areas in the county and it is on a corner, significantly raising the value. The lot is 2.1 acres, which is larger than similarly purposed lots and it is zoned "MX", which is flexible. Pad sites like the subject are in high demand, due to the traffic count and access to people. The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, and comparable sales data.

The Board is unable to determine the negative effect of COVID-19. The Assessor's value is well supported and supports the assessed value of \$2,484,700.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$2,484,700 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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